IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE ELEVENTH DAY OF JULY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI

THE ACTING CHIEF JUSTICE

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 14921 of 2005

Between:

M/s. NCL Industries Limited 7th Floor, Raghava Ratna Towers, Chirag Ali Lane, Abids, Hyderabad rep by General Manager (Adm. & Mark) MR. K. Chandrasekhar.

..... PETITIONER

AND

The Commercial Tax Officer, Kodad Circle, Nalgonda District

.....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the show cause notice dated 13-6-2005 issued by the Respondent proposing to take up revision of the assessment as well as to levy penalty under Section 7-A(2) of the APGST Act for the year 1999-2000 under the Central Sales Tax Act, 1956 as illegal, arbitrary, with out jurisdiction and contrary to the decision of this Horable Court in 97 STC Page 442 or in the alternative direct the Respondent to furnish the information/documents referred to in the show cause notice as requested by the petitioner in its letter dated 17-6-2005 for filing an effective reply to the show cause notice and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case

Counsel for the Petitioner: Mr. P.SRINIVASA REDDY

Counsel for the Respondent: GP FOR COMMERCIAL TAXES

The Court at the stage of admission made the following :

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ORAL ORDER:

(per Honourable Sri Bilal Nazki, the Acting Chief Justice)

A notice for reopening of the assessment has been received by the petitioner on the ground that the respondent has come into possession of some material, which suggests a review. However, this material has not been supplied to the petitioner and as such, it finds it difficult to reply to the show cause notice.

With the consent of the learned counsel for parties, the writ petition is disposed of at this stage with a direction that the respondent shall pass on the evidence that is in his possession to the petitioner within two weeks and thereafter, the petitioner will have two weeks to reply to the show cause notice. For four weeks, no final order shall be passed.

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BILAL NAZKI, ACJ.

11.7.2005

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G.CHANDRAIAH, J.

VR

To

1) The Commercial Tax Officer, Kodad Circle, Nalgonda District.

2) 2 CD copies

3) 1 CC to MR.SRINIVASA REDDY